#### BEFORE THE

#### PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA

#### **DOCKET NO. 2018-82 -S**

IN RE:	)
	)
Application of Palmetto Wastewater	)
Reclamation LLC for Adjustment of	) VERIFICATION OF TESTIMONY
Rates and Charges for, and the Modification	1)
of Certain Terms and Conditions Related to,	,)
the Provision of Sewer service.	)

Personally appeared before me, Donald J. Clayton, who, being duly sworn, deposes and states as follows:

- 1. I am over eighteen years of age and competent to testify to matters stated in my attached pre-filed direct testimony and exhibits submitted on behalf of Palmetto Wastewater Reclamation LLC.
- 2. I hereby verify that the statements made in the pre-filed Direct Testimony of Donald J. Clayton are true and correct to the best of my knowledge and belief.

FURTHER AFFIANT SAYETH NOT.

COMMONWEALTH OF PENNSYLVANIA COUNTY OF ALLEGHENY

Sworn to and subscribed before me this 2 Maday of April. 2019.

Notary Public for

My Commission Expires:

COMMONWEALTH OF PENNSYLVANIA NOTARIAL SEAL

**C**layton

Harry M. Ruben, Notary Public Pine Twp., AlleghenyCounty My Commission Expires July 13, 2020

MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

1		BEFORE
2		THE PUBLIC SERVICE COMMISSION OF
3		SOUTH CAROLINA
4		DOCKET NO. 2018-82-S
5 6 7 8 9 10 11 12 13 14 15	Recla and o terms provi	E:    )
16		ON BEHALF OF PALMETTO WASTEWATER RECLAMATION LLC
17 18	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
19	A.	My name is Donald J. Clayton. My business address is 201 King of Prussia Road,
<ul><li>20</li><li>21</li></ul>		Suite 650, Radnor, Pennsylvania, 19087.
22	Q.	WHERE ARE YOU EMPLOYED AND IN WHAT CAPACITY?
23	A.	I am the Principal in charge of management consulting at Tangibl Group, Inc.
24		
25	Q.	HOW LONG HAVE YOU BEEN EMPLOYED AT TANGIBL GROUP INC.?
26	A.	I have been employed at Tangibl Group, Inc. since its inception in September of
27		2016. I was with the forerunner company, Tangibl, LLC, since March of 2007.

1	Q.	PLEASE DESCRIBE TANGIBL GROUP, INC.
2	A.	Tangibl Group, Inc. is a professional services firm serving water, wastewater, waste
3		services and energy utilities.
4		
5	Q.	WHAT IS YOUR EDUCATIONAL BACKGROUND?
6	A.	I have Bachelor of Science in Civil Engineering and Masters of Business
7		Administration degrees from Rensselaer Polytechnic Institute.
8		
9	Q.	PLEASE DESCRIBE YOUR WORK EXPERIENCE.
10	A.	Throughout my career I have served public utilities in consulting and executive
11		capacities. Recent assignments include preparation of rate cases, cost of service and rate
12		design studies for gas and water utilities, and depreciation studies for electric, gas, water,
13		wastewater, thermal and railroad companies. My work experience is further detailed in my
14		resume which is attached hereto as DJC Appendix A.
15		
16	Q.	DO YOU HOLD ANY PROFESSIONAL CERTIFICATIONS?
17	A.	Yes. I am a Registered Professional Engineer in Pennsylvania. I am also a
18		Chartered Financial Analyst and a Certified Depreciation Professional.
19		

## 20 Q. HAVE YOU HAD FORMAL TRAINING RELATING TO UTILITY

### ACCOUNTING AND RATEMAKING?

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A. Yes. I have completed utility accounting and ratemaking seminars offered by Price Waterhouse and Salomon Brothers. I have also completed 5 one-week programs offered

1		by Depreciation Programs, Inc. in the areas of actuarial and simulated life analysis
2		forecasting of life and net salvage, and preparing and managing depreciation studies.
3		
4	Q.	HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY TO THE PUBLIC
5		SERVICE COMMISSION OF SOUTH CAROLINA?
6	A.	Yes. I submitted testimony on behalf of Palmetto Utilities, Inc. in Docket Numbers
7		2011-24-S, 2013-42-S and 2017-228-S. I have also submitted testimony on behalf of
8		Palmetto Wastewater Reclamation LLC in Docket Numbers 2012-198-S and 2014-69-S.
9		
10	Q.	HAVE YOU PRESENTED EXPERT TESTIMONY IN RATE RELATED
11		PROCEEDINGS BEFORE OTHER REGULATORY AGENCIES?
12	A.	Yes. My recent testimonial history is attached hereto as DJC Appendix B.
13		
14	Q.	WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?
15	A.	The purpose of my testimony is to support the application for rate relief of Palmetto
16		Wastewater Reclamation, LLC ("PWR"). I am also sponsoring Exhibit B to the application
17		as filed with the Commission in this proceeding.
18		
19	Q.	WAS EXHIBIT B TO THE APPLICATION PREPARED BY YOU OR UNDER
20		YOUR SUPERVISION?
21	A.	Yes.
22		

# Q. WOULD YOU PLEASE DESCRIBE WHAT EXHIBIT B TO THE APPLICATION SHOWS?

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Yes. Exhibit B consists of 6 schedules, A through F. Schedule A is the Company's balance sheet as of August 31, 2018, set out by National Association of Regulatory Utility Commissioners, or "NARUC", Uniform System of Accounts, or "USOA", for Class A Wastewater Utilities accounts. Schedule B is the Company's income statement for the year ended August 31, 2018, including per books amounts, pro-forma adjustments, pro-forma amounts at present rates, proposed increase and pro-forma proposed amounts, again by USOA account. Schedule C shows the Company's billed revenue at present and proposed rates by customer classification for the test year ended August 31, 2018. Schedule D shows the company's combined original cost, pro-forma additions and retirements, pro-forma original cost, service life, annual depreciation rate and pro-forma depreciation expense by USOA account for Plant in Service and Contributions in Aid of Construction, or "CIAC," as of August 31, 2018 and net pro-forma additions related to the plant and collection system expansions. Schedule E shows the actual number of customers and Equivalent Residential Customers, or "ERCs," for Single Family Residential, Commercial and Industrial and Multi-family Residential customer classes as of August 31, 2017, August 31, 2018 and projected as of August 31, 2019. Schedule F shows the Company's rate base, operating income, return on rate base and capital structure as of August 31, 2018. The development of and the basis for the cost of capital proposed in this proceeding are further discussed in the direct testimony of Harold Walker.

# Q. WHAT IS THE OVERALL RATE INCREASE THAT PWR IS SEEKING AT THIS TIME?

PWR is seeking additional service revenue of \$615,797. To achieve this level of additional revenue, the Company is requesting that the monthly charge for an equivalent residential customer ("ERC") be raised by \$6.68 from \$34.50 to \$41.18, which is a 19.4% increase in the rate.

A.

# Q. WHEN WAS A GENERAL RATE INCREASE LAST REQUESTED BY THE COMPANY?

10 A. The last rate application for PWR was filed in 2014, which was based on a test year ended December 31, 2013.

Q.

A.

### WHY IS PWR REQUESTING RATE RELIEF AT THIS TIME?

Rate relief is needed at this time to enable the Company to recover increases in its costs of operation and to earn a reasonable return on its investment which, since the last rate proceedings, has increased significantly by virtue of new plant additions of \$6.8 million. In this case the Company has included its actual plant-in-service balance as of August 31, 2018 of \$14.46 million and pro-forma net additions of \$0.59 million. The proforma additions are attributable to increases in the collections system, pumping plant and treatment and disposal plant all of which have been placed in service prior to the cut-off date determined by the Office of Regulatory Staff ("ORS") in this case. At current rates the Company's return on rate base is just 4.08% on a pro-forma basis. Without rate relief, PWR will be unable to continue to meet its financial obligations and to attract investment

1		capital for continued plant expansions and replacements. Such a scenario places in
2		jeopardy the Company's ability to continue to provide safe, reliable and efficient sewer
3		utility services to its customers.
4		
5	Q.	WHAT HAS BEEN THE COMPANY'S EXPERIENCE WITH THE COSTS OF
6		OPERATION SINCE ITS LAST RATE INCREASE?
7	A.	It has been almost four and one-half (4 1/2) years since the Company's current rates
8		were placed into effect and in that time the Company's O & M expenses have increased by
9		\$64,000. As noted in the testimony of Mr. Daday, the Company has incurred increased
10		operational expenses for things such as sludge removal, contract services, and overhead.
11		In addition, property taxes and depreciation expense have increased by \$607,000 due to
12		additions to plant.
13		
14	Q.	WHAT RATE-SETTING METHODOLOGY IS PROPOSED BY THE COMPANY?
15	A.	For the reasons discussed in the direct testimony of Mr. Daday, the Company is
16		seeking to have its rates set using the return on rate base methodology.
17		
18	Q.	BASED ON THE TEST YEAR DATA AS ADJUSTED, WHAT IS THE RETURN
19		ON RATE BASE AFTER THE REQUESTED RATE INCREASE IS
20		CONSIDERED?
21	A.	Based on the adjusted test year data and the requested rate of \$41.18 per ERC, the
22		return on rate base is 8.38%. As further discussed in the direct testimony of the Company's
23		cost of capital witness, Mr. Harold Walker, a 10.75% return on equity is reasonable for a

1		sewer utility company like PWR. The resulting return on equity arising from this return				
2		on rate base is only 10.5%.				
3						
4	Q.	PLEASE EXPLAIN HOW TEST YEAR REVENUES AND EXPENSES WERE				
5		ADJUSTED.				
6	A.	Pro forma adjustments were made to test year revenues and expenses based on				
7		known and measurable changes.				
8						
9	Q.	WHAT ADJUSTMENTS WERE MADE TO THE PER BOOKS INCOME				
10		STATEMENT ON SCHEDULE B?				
11	A.	The adjustments to the per books income statement on Schedule B include				
12		annualization of current contractual service costs, increase in insurance costs, 3-year				
13		amortization of rate case expense, a decrease in bad debt expense and increases in corporate				
14		overhead costs. In addition, adjustments were made for increases in depreciation (partially				
15		offset by adjustments to CIAC amortization), property taxes and income taxes. Also				
16		interest expense was synchronized to rate base resulting in a significant decrease to actual				
17		book interest expense which is appropriate for cases filed using the rate base methodology.				
18		Lastly, AFUDC was removed from other income.				
19						
20	Q.	HAS THE COMPANY MAINTAINED ITS CONTINUING PROPERTY				
21		RECORDS?				
22	A.	Yes. The Company has maintained its continuing property records.				

1	Q.	HOW DO THE PLANT IN SERVICE, CIAC AND RELATED DEPRECIATION
2		AND AMORTIZATION AMOUNTS AFFECT THE COMPANY'S REVENUE
3		REQUIREMENT?
4	A.	If the Company's plant and CIAC balances change, depreciation CIAC
5		amortization expense will have to be adjusted accordingly.
6		
7	Q.	HOW WERE THE PLANT, CIAC, ACCUMULATED DEPRECIATION AND
8		ACCUMULATED AMORTIZATION BALANCES AS OF AUGUST 31, 2018
9		DETERMINED?
10	A.	The December 31, 2013 balances from the last case were brought forward based on
11		the additions and retirements from January 1, 2014, to August 31, 2018.
12		
13	Q.	WERE THERE ANY PRO FORMA ADDITIONS OR RETIREMENTS TO PLANT
14		INCLUDED IN THE BASIS FOR DEPRECIATION IN THIS CASE?
15	A.	Yes, the additions and retirements from September 1, 2018, to January 31, 2019,
16		which were made outside of the test year were reflected as pro-forma additions and
17		retirements and were included in the basis for the depreciation expense in this case. The
18		original cost and depreciation schedule on per books and pro forma bases are shown in
19		Schedule D of Exhibit B.
20		
21	Q.	WHAT IS THE PROPOSED RATE INCREASE DESIGNED TO ACCOMPLISH
22		FOR THE COMPANY?

1	A.	An increase in PWR's current rates is designed to generate additional revenues that
2		will allow the Company to adequately fund its operations, attract capital, earn a reasonable
3		return on its investment, comply with regulatory requirements, and continue to provide
4		excellent sewer service to its existing and future customers.

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### Q. DOES THIS CONCLUDE YOUR TESTIMONY?

7 A. Yes. It does.

Mr. Clayton has over 35 years' experience serving the utility industry as both a consultant and an executive. His consulting expertise includes public utility valuation, depreciation, plant, rate base, cost of service and rate design as well as economic analysis and financial modeling. His executive service includes Vice President and Treasurer of both DQE and its electric utility subsidiary, Duquesne Light Company, President of the AquaSource water and wastewater utility company and President and Chief Operating Officer of Conjunction LLC in New York State. In addition to his consulting practice Mr. Clayton is actively involved in Tangibl's electric generation and battery storage development activities.

Mr. Clayton holds a Bachelor of Science in Civil Engineering and a Master of Business Administration from Rensselaer Polytechnic Institute. He is a registered Professional Engineer in the Commonwealth of Pennsylvania, a Chartered Financial Analyst and a Certified Depreciation Professional.

#### **Professional Experience**

2007-PRESENT	PRINCIPAL
	CHIEF FINANCIAL OFFICER
As the Principal in charge of Rate Consulting at Tangibl Group, In of assignments including rate and depreciation studies for e railroad companies and cost of service and rate design studies for	electric, gas, water, wastewater, thermal and
Mr. Clayton is also actively involved in Tangibl's development a and battery storage.	ctivities related to electric generating stations,
2005-2007	DIRECTOR, REGULATORY ECONOMICS
n this position Mr. Clayton conducted depreciation and rate thermal, water, wastewater and railroad companies.	e related studies for studies for electric, gas,

Conjunction LLC was formed to develop a high voltage direct current transmission line from upstate New York to New York City.

PRESIDENT AND CHIEF OPERATING OFFICER

- Responsible for day-to-day activities of the firm, raising equity capital to fund the project and negotiation
  of numerous contracts and agreements between the Company and its consultants, lawyers, land owners
  and investors.
- Responsible for preparation of the Company's transmission siting filing under Article VII before the New York Public Service Commission and the FERC filing for merchant transmission line status.

2000-2002 ...... ENERGY LEADER CONSULTING, LLC
PARTNER

Energy Leader Consulting provided strategic consulting to energy companies concerning opportunities related to electric generating stations.

- Performed acquisition analysis for generating stations, identification of power plant development opportunities throughout the U.S. market and diagnostic studies for electric generators.
- Led multi-million-dollar study for Amtrak to determine the feasibility of using their railroad rights-of-way for electric transmission.

- Mr. Clayton developed and directed the AquaSource water and wastewater utility subsidiary where he
  managed all aspects of a rapidly growing business, including development of the initial business plan,
  integration of acquisition targets, recruitment of executive staff, and political and regulatory relations. He
  also headed the rate case filed in Texas for a statewide tariff related to the small water and wastewater
  companies acquired by AquaSource.
- As Vice President and Treasurer, Mr. Clayton was responsible for corporate finance, financial planning, corporate budgeting, cash management and investor and shareholder relations during a period of unprecedented organizational and marketplace changes. While he was Vice President and Treasurer, he was the stranded cost witness for Duquesne Light Company in their restructuring proceeding before the Pennsylvania Public Utility Commission.
- Mr. Clayton's first position with DQE was as Manager of the Valuation and Property Records (Fixed Assets) department, where he was responsible for the Company's \$5+ billion of fixed assets and the construction cost accounting system, at a time when two nuclear electrical generation plants were being built and added to rate base. While in this position, he was the company's rate base and depreciation witness in its two largest rate cases.

- Performed numerous cost-of-service, rate design, depreciation and other valuation and rate related assignments for electric, gas, water and sewer clients in the public and private sectors.
- Developed a PC-based cost of service program and completed a program for evaluating street lighting.

- Performed numerous studies in the areas of depreciation and cost of service for electric, gas, telephone, water, wastewater and railroad companies.
- Presented expert testimony before the Pennsylvania Public Utility Commission, the Alaska Public Utilities Commission and Monmouth County Court in New Jersey.
- Completed assignments for more than 50 companies, including electric, gas, water, and telephone and railroad clients.
- Participated in the valuation related to the \$2.1 Billion conveyance of the former Penn Central Railroad to Conrail and provided the analytics for three successful tax cases involving more than \$300 million in tax depreciation for the Union Pacific, the Burlington Northern and the Chesapeake & Ohio Railroads.

#### **Continuing Education**

- All programs offered by Depreciation Programs, Inc.
- Management training courses offered by the Edison Electric Institute.
- Utility accounting seminars offered by Salomon Brothers.

#### **Professional Societies**

Mr. Clayton is an active member of the Society of Depreciation Professional where he has served as Treasurer and as a Board Member. He is an instructor at their annual depreciation training sessions where he has taught the basic and intermediate life analysis courses and the advanced course on preparing and defending a depreciation study.

#### History of Testimony - Donald J. Clayton

Regulatory Cases						
State / Fed	Agency	Docket Number	Company	Utility Type	Primary Issue	
AK	RCA	U-04-22	Anchorage Water and Wastewater Utility	Water/Wastewater		
					Contributed water/wastewater plant and depreciation	
AK	RCA	U-04-23	Anchorage Water and Wastewater Utility	Water/Wastewater		
					Contributed water/wastewater plant and depreciation	
AR	APSC	13-028-U	Entergy Arkansas, Inc.	Electric	Depreciation	
IN	IURC	Cause No. 43201	Citizens Thermal	Steam, Thermal	Depreciation	
IN	IURC	Cause No. 43463	Citizens Gas & Coke Utility	Gas	Depreciation	
IN	IURC	Cause No. 43624	Citizens Gas of Westfield	Gas	Depreciation	
KY	KYPSC	2006-00236	East Kentucky Power Cooperative	Electric	Depreciation	
Fed	FERC	ER-07-562-004	Trans-Allegheny Interstate Line Company (Allegheny)	Electric		
					Depreciation and Net Salvage for Static Var Compensator	
Fed	FERC	ER-08-386-000	Potomac-Appalachian Transmission Highline, LLC (AEP/Allegheny Energy)	Electric		
					Depreciation and Net Salvage of Transmission Plant	
Fed	FERC	ER-09-35-000	Tallgrass Transmission, LLC (AEP/MidAmerican/OGE)	Electric		
					Depreciation and Net Salvage of Transmission Plant	
Fed	FERC	ER-09-36-000	Prairie Wind Transmission, LLC (AEP/MidAmerican/Westar)	Electric		
					Depreciation and Net Salvage of Transmission Plant	
Fed	FERC	ER-09-75-000	Pioneer Transmission, LLC (AEP/Duke Energy)	Electric		
					Depreciation and Net Salvage of Transmission Plant	
Fed	FERC	EL17-41-000	System Energy Resources, Inc.	Nuclear Power Plant	Depreciation	
Fed	FERC	EL16-51-000 & ER16-1032-000	IMG Midstream	Power Plant	Cost of Service - Reactive Power	
Fed	FERC	ER17-2386-000	Great Bay Solar	Solar Facility	Cost of Service - Reactive Power	
FL	FPSC	090182-SU	Ni Florida LLC - Hudson	Wastewater	Rate base, cost of service, cost of capital, working capital	
					and revenue requirements	
FL	FPSC	130010- WU	Ni Florida LLC - Tamiami	Water	Rate base, cost of service, cost of capital, working capital	
					and revenue requirements	
FL	FPSC					
LA	LPSC	U-32707	Entergy Gulf States Louisiana, L.L.C.	Electric	Depreciation	
LA	LPSC	U-32708	Entergy Louisiana, L.L.C.	Electric	Depreciation	
LA	LPSC	Not yet filed	Entergy Louisiana, L.L.C.	Electric	Depreciation	
LA		ew Orleans - not yet filed	Entergy New Orleans L.L.C.	Electric and Gas	Depreciation	
MS	MPSC	EC-123-0082-00	Entergy Mississippi, Inc.	Electric	Depreciation	
OK	OCC	Cause Nos. PUD 200800144	Public Service Company of Oklahoma (AEP)	Electric	Net salvage and support for company study	
OR	ORPUC	UG 201	Avista Corporation	Gas	Cash working capital	
PA	PAPUC	R-860378	Duquesne Light Company	Electric	Rate base and depreciation	
PA	PAPUC	R-870651	Duquesne Light Company	Electric	Rate base and depreciation	
PA	PAPUC	R-00974041	Duquesne Light Company	Electric	Stranded cost and electric industry restructuring	
SC	SCPSC	2011-24-S	Palmetto Utilities, Inc.	Wastewater	Rate base and revenue requirements	
SC	SCPSC	2012-94-S	Apline Utilities	Wastewater	Rate base and revenue requirements	
SC	SCPSC	2013-42-S	Palmetto Utilities, Inc.	Wastewater	Rate base and revenue requirements	
SC	SCPSC	2014-69-S	Apline and Woodland Utilities	Wastewater	Rate base and revenue requirements	
TX	TCEQ	(SOAH) 582-09-4290	Country Vista	Wastewater	Revenue requirements, cost of service, cost of capital,	
					rate design	
TX	TCEQ	(SOAH) 582-08-0702	Shaded Lane Water Company	Water	Revenue requirements, cost of service, cost of capital,	
					rate design	
TX	TCEQ	(TCEQ) 36926-R	Ni Texas, LLC	Wastewater	Revenue requirements, cost of service, cost of capital,	
					rate design	
TX	TCEQ	(SOAH) 582-12-1634	D & K Development Corp.	Wastewater	Revenue requirements, cost of service, cost of capital,	
		()			rate design	
TX	TCEQ	(TCEQ) 2013-0045-UCR	Grand Ranch	Wastewater	Revenue requirements, cost of service, cost of capital,	
TV	TDDC	(C	History Material Con-	C	rate design	
TX	TRRC	(Gas Utilities) 10190	Huges Natural Gas	Gas	Depreciation	
WV	WVPSC	06-0445-G-42T	East Resources	Gas	Rate base, cost of service, cost of capital, working capital	
					and revenue requirements	
WV	WVPSC	08-0275-G-42T	East Resources	Gas	Rate base, cost of service, cost of capital, working capital	
1407	140.00	00 2000 0 427	M 010 C C		and revenue requirements	
WV	WVPSC	09-2069-G-42T	Megan Oil & Gas Company	Gas	Rate base, cost of service, cost of capital, working capital	
					and revenue requirements	

#### History of Testimony - Donald J. Clayton

#### Regulatory Cases, Cont.

tate / Fed	Agency	Docket Number	Company	Utility Type	Primary Issue
VV	WVPSC	10-0757-G-D	Megan Oil & Gas Company	Gas	Rate base and accumulated depreciation related to request for change in depreciation rates
VV	WVPSC	05-0420-E-CN	Monongahela Power Company and The Potomac Edison Company (Allegheny	Electric	
VV	WVPSC	11-0410G-42T	Energy) Bluefield Gas Company	Gas	Depreciation, cost of removal, net salvage Rate base, cost of service and revenue requirements, income tax normalization
VV	WVPSC	11-0532-G-42T	Megan Oil & Gas Company	Gas	Date have seek of secretary and account and account
VV	WVPSC	11-1321-G-42T	Blacksville Oil & Gas Company	Gas	Rate base, cost of service and revenue requirements
VV	WVPSC	12-0064-E-42T	Black Diamond Power Company	Electric	Rate base, cost of service and revenue requirements
/V	WVPSC	12-0427-G-42T	Bluefield Gas Company	Gas	Rate base, cost of service and revenue requirements
V	WVPSC	16-0427-G-42T	Bluefield Gas Company	Gas	Rate base, cost of service and revenue requirements
V	WVPSC	17-0565-G-42T	Bluefield Gas Company	Gas	Rate base, cost of service and revenue requirements
v	WVPSC	12-0661-G-42T	Canaan Valley Gas Company	Gas	Rate base, cost of service and revenue requirements Rate base, cost of service, cost of capital, working capita and revenue requirements
<b>/</b> V	WVPSC	14-0537-G-42T	Union Oil & Gas Company	Gas	Rate base, cost of service, cost of capital, working capital and revenue requirements

#### Case Support (No testimony filed)

State	Agency	Docket Number	Company	Utility Type	Primary Issue
L	FLPSC	090182	Ni Florida, LLC (Hudson)	Wastewater	Complete rate case preparation
L	FLPSC	100126	CFAT H2O, Inc.	Water/Wastewater	Complete rate case preparation, including rate base, cost
					of service, cost of capital, working capital, billing analysis
					and revenue requirements
FL	FLPSC	100127	Tradewinds Utilities, Inc.	Water/Wastewater	Complete rate case preparation, including rate base, cost
					of service, cost of capital, working capital, billing analysis
					and revenue requirements
L	FLPSC	100149	Ni Florida, LLC (Tamiami)	Water	Complete rate case preparation
L	FLPSC	130010-WS	Ni Florida, LLC	Water & Wastewater	Complete rate case preparation
L	FLPSC	150170-WS	Ni Florida, LLC	Water & Wastewater	Complete rate case preparation
D	IPUC	AVG-10-01-E	Avista Corporation	Electric/Gas	Cash working capital study
D	IPUC	AVG-10-01-G	Avista Corporation	Electric/Gas	Cash working capital study
KS	KSCC	08-GIMX-1142-GIV	Westar Energy	Electric	Comments on KSCC general investigation into
					deprecaiton issues.
NΑ	WUTC	UE-100467	Avista Corporation	Electric/Gas	Cash working capital study
VA	WUTC	UG-100468	Avista Corporation	Electric/Gas	Cash working capital study
VV	WVPSC	08-2030-E-PC	Black Diamond Power Company, Elk Power Company, Union Power Company,	Electric	
			West Virginia Utility Company		Merger justification and support
VV	WVPSC	09-1985-E-42T	Black Diamond Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate
					base, cost of service, cost of capital, working capital and
					revenue requirements
NV	WVPSC	09-1986-E-42T	Elk Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate
					base, cost of service, cost of capital, working capital and
					revenue requirements
VV	WVPSC	09-1987-E-42T	Union Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate
					base, cost of service, cost of capital, working capital and
					revenue requirements
NV	WVPSC	12-0064-E-42T	Black Diamond Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate
					base, cost of service, cost of capital, working capital and
					revenue requirements
VV	WVPSC	17-0535-G-42T	Union Oil and Gas	Gas	Complete Rule 42 Exhibit preparation, including rate
					base, cost of service, cost of capital, working capital and
					revenue requirements

#### History of Testimony - Donald J. Clayton

#### Other Cases

State	Agency	Docket Number	Company	Utility Type	Primary Issue
NJ	N/A	N/A	International Flavors and Fragrances	Wastewater	Cost of service, rate design
Fed	RUS	N/A	East Kentucky Power Co-op	Electric	Depreciation
Fed	STB	N/A	Kansas City Southern Railroad	Railroad	Depreciation